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The three pillars and future challenges of global economies: digitalisation, sustainability and talent management – a phenomenological perspective on Public Accounting through Arendt, Heidegger and Henry

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Abstract

Public Accounting represents a confluence of radical and core areas of managerial reporting, including ethics, organizational culture, intercultural pressures, gender and democratic demands, and global and local concerns. Though specifically addressing public institutions and publicly funded projects, Public Accounting has a direct impact on territories, their permanent and visiting populations, and on the economic development model that affects each bioregion. Digitalisation, sustainability and talent management are understood as the three pillars for organisational development within a global economies' context. Given the complexity and turbulence of contemporary societies, Public Accounting is a core instrument for didactic and communication purposes, internally and externally, resulting in a kernel strategic influence, affecting policy-making, allocation of funding, and the mechanisms of reputation and of political agency for different stakeholders. Given the articulation of different influences, dimensions, and levels of analysis, phenomenology offers a rich, plural, open, inclusive, exploratory and innovative perspective on Public Accounting research.

Key-words: open science and open innovation; militant research; technoscience design; digital and quantum computing; organisational ethics; dialogic intersubjectivity; political agency; ecovillages and bioregions; performative arts and sports.